

Distributor's Monthly Return of Cigars and Tobacco Products Received

For the Month of _____ 19 _____

This return and the tax shown is due not later than the 20th day of the month following the month for which this return is made and delinquent if the tax is not paid within 10 days after the due date.

Licensed distributor-name			Tobacco license number		Taxpayer ID (EIN or SSN)	
Address- mailing			Address-business location			
City	State	ZIP code	City	State	ZIP code	

See Rates and Instructions Starting on Page 8

1. Total tax on tobacco products received - Schedule A \$ _____

2. Deductions:

- a. Sold on non-offset Indian reservations - from Schedule B-1, line 11 \$ _____
- b. Sold on self collecting offset Indian reservations - from Schedule B-2, line 7 \$ _____
- c. Sold on non-exempt ADOR collected offset Indian reservations - from Schedule(s) B-3, line 3 \$ _____
- d. Sold on exempt ADOR collected offset Indian reservations - from Schedule(s) B-4, line 11 \$ _____
- e. Exported from state - Schedule C \$ _____
- f. Return to suppliers - Schedule D \$ _____
- g. Sold to military installations \$ _____

3. Total deductions (2a through 2g) \$ _____

4. **Total Tax Due** (1 - 3) \$ _____

Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

I have read this claim and any attachments with it. Under penalties of perjury, I declare that to the best of my knowledge and belief, they are correct and

Preparer's Signature

Taxpayer's/Authorized Agent's Signature

Preparer's TIN Date

Title Date

Rates:

<u>Items</u>	<u>§ 42 - 3052 Rates</u>	<u>§ 42 - 3251 Rates</u>	<u>§ Total Rate</u>
Cigars:			
Small cigars weighing not more than 3 lbs/1000	\$.04 per 20	\$.089 per 20	\$.129 per 20
Selling for \$.05 or less	\$.02 per 3	\$.044 per 3	\$.064 per 3
Selling for more than \$.05	\$.02 each	\$.044 each	\$.064 each
Smoking tobacco, snuff, fine cut chewing, etc.	\$.02 per oz	\$.045 per oz	\$.065 per oz
Cavendish, plug or twist	\$.005 per oz	\$.011 per oz	\$.016 per oz

General Instructions:

You must file this return and pay the luxury tax if you are a distributor of cigars and tobacco products.

You must file the return monthly and pay the tax on or before the 20th day after the month the tax accrues.

Prepare this return for each month regardless of whether or not any tax is due. File the original with the Department of Revenue. Retain a copy of the return with all substantiating documentation for at least four years, subject to inspection by the Department.

You must provide your taxpayer identification number on the return. A tax identification number is either your federal employer identification number (EIN), or your social security number (SSN), if you are a sole proprietor, with no employees.

The Licensee or Authorized Agent must sign the return.

If you pay a preparer to complete the return, the preparer must sign the return and include his or her identification number.

Send payment with the return to the Arizona Department of Revenue. Include your taxpayer identification number on your check.

State law imposes a 10% penalty plus interest of the amount of tax due on each return if your payment is late. State law imposes a 5% penalty per month if you fail to file. The combined penalties, however, cannot exceed 25%.

Attach copies of all invoices to the return for both receipt of product and deductions of tax.

Schedules A, C and D are computed using the "Total Rate" of tax.

Schedule B-1 through B-4 are computed using a combination of rates of tax. See specific instructions for these schedules.

Specific Instructions

Line 1. On Schedule A, enter all cigars and/or tobacco products you have received or purchased this month. Enter the total from Schedule A on line 1, page 1. You may substitute a computer generated list for the actual schedule.

Line 2a. On Schedule B-1, enter all sales to your customers on Indian reservations, that have not enacted their own tax, during the month. Enter the total from line 11 of Schedule B-1 on line 2a, page 1. See the specific instructions for Schedule B-1. You may substitute a computer generated list for the actual schedule.

Line 2b. On Schedule B-2, enter all sales to your customers on Indian reservations, that have enacted and collect their own reservation tax, during the month. Enter the total from line 7 of Schedule B-2 on line 2b, Page 1. See the specific instructions for Schedule B-2. You may substitute a computer generated list for the actual schedule.

Line 2c. On Schedule(s) B-3, enter all sales to your customers located on Indian reservations, that have enacted their own reservation tax, which does not exempt tribal members, and is collected by the Arizona Department of Revenue during the month. Enter the total(s) from line 3 of Schedule(s) B-3 on line 2c, page 1. See specific instructions for Schedule(s) B-3. You may substitute a computer generated list for the actual schedule(s).

Line 2d. On Schedule(s) B-4, enter all sales to your customers located on Indian reservations that have enacted their own reservation tax, which exempts tribal members, and is collected by the Arizona Department of Revenue, during the month. Enter the total(s) from line 11 of Schedule(s) B-4 on line 2d, page 1. See specific instructions for Schedule(s) B-4. You may substitute a computer generated list for the actual schedule.

Line 2e. On Schedule C, enter any cigars and/or tobacco products sold out of state during the month. Enter the total from Schedule C on line 2e, page 1. You may substitute a computer generated list for the actual schedule.

Line 2f. On Schedule D, enter all cigars and/or tobacco products returned to suppliers during the month. Enter the total from Schedule D on line 2f, page 1. You may substitute a computer generated list for the actual schedule.

Line 2g. Enter the total of any cigars and/or tobacco products sold to military installations during the month.

Line 3. Add lines 2a through 2g. Enter total here.

Line 4. Subtract line 3 from line 1. Enter the total here.

Specific Instructions For Schedule A

List each invoice on a separate line with the name of the supplier, the date and number of the invoice, and the total number of items or total number of ounces received, whichever is applicable. **(do not round off on ounces of individual packages).**

Sum the total number of items received and the total number of ounces received from all invoices. If necessary, round the total number of ounces received from all invoices to the whole ounce. Partial ounces on cavendish, plug, or twist should be rounded up to the next highest ounce, i.e. .1 oz. - .9 oz. round up to 1 oz. Partial ounces on smoking tobacco, snuff, fine cut chewing, etc. should be rounded to the nearest ounce, i.e. .1 oz. - .4 oz. round down to 0 oz., .5 oz. - .9 oz. round up to 1 oz.

Multiply the total number of items, and the total number of ounces received during the month by the appropriate tax rates to arrive at "Net taxes this Month."

Sum the "Net taxes this Month" to arrive at the "Total taxes this Month" amount. Enter this amount on line 1, page 1.

Specific Instructions for Schedule B-1: (Reservations that have not enacted their own tax):

Retailers whose registration numbers end in "- 1" are either owned by an Indian tribe, a tribal enterprise or an enrolled member of the tribe. These retailers should collect only the § 42-3251 tax rate when selling to a non-enrolled member of the tribe.

Retailers whose registration numbers end in "- 2" are licensed Indian traders. These retailers should collect both the § 42-3052 and the § 42-3251 tax rates when selling to a non-enrolled member of the tribe.

For "- 1" retailers, enter the registration number, name, invoice date and number, and the total number of items or total number of ounces sold, whichever is applicable. **(do not round off on ounces of individual packages).**

Line 1. Sum the total number of items sold and the total number of ounces sold from all invoices. If necessary, round the total number of ounces sold from all invoices to the whole ounce. Partial ounces on cavendish, plug, or twist should be rounded up to the next highest ounce, i.e. .1 oz. - .9 oz. round up to 1 oz. Partial ounces on smoking tobacco, snuff, fine cut chewing, etc. should be rounded to the nearest ounce, i.e. .1 oz. - .4 oz. round down to 0 oz., .5 oz. - .9 oz. round up to 1 oz. Enter totals here.

Line 2. Calculate the number of items and numbers of ounces from line 1 that were sold tax free. Enter totals here.

Line 3. Multiply the totals on line 2 by the total tax rates. Enter amounts here.

Line 4. Calculate the number of items and numbers of ounces from line 1 that were sold on which only the § 42-3251 tax was collected. Enter totals here.

Line 5. Multiply the totals on line 4 by the § 42-3052 tax rates. Enter amounts here.

Line 6. Add amounts from lines 3 and 5. Enter total here.

For "- 2" retailers enter the registration number, name, invoice date and number, and the total number of items or total number of ounces sold, whichever is applicable. **(do not round off on ounces of individual packages).**

Line 7. Sum the total number of items sold and the total number of ounces sold from all invoices. If necessary, round the total number of ounces sold from all invoices to the whole ounce. Partial ounces on cavendish, plug, or twist should be rounded up to the next highest ounce, i.e. .1 oz. - .9 oz. round up to 1 oz. Partial ounces on smoking tobacco, snuff, fine cut chewing, etc. should be rounded to the nearest ounce, i.e. .1 oz. - .4 oz. round down to 0 oz., .5 oz. - .9 oz. round up to 1 oz. Enter totals here.

Line 8. Calculate the number of items and numbers of ounces from line 7 that were sold tax free. Enter totals here.

Line 9. Multiply the totals on line 8 by the total tax rates. Enter amounts here.

Line 10. Add amounts from line 9. Enter total here.

Line 11. Add lines 6 and 10. Enter total here, and on line 2a, page 1.

Specific Instructions for Schedule B-2 (*Reservations that have enacted and collect their own tax*):

Retailers whose registration numbers end in "- 1" are either owned by an Indian tribe, a tribal enterprise or an enrolled member of the tribe.

Retailers whose registration numbers end in "- 2" are licensed Indian traders.

For "- 1" retailers, and tax free sales to "- 2" retailers, enter the registration number, name, invoice date and number, and the total number of items or total number of ounces sold, whichever is applicable. **(do not round off on ounces of individual packages).**

Line 1. Sum the total number of items sold and the total number of ounces sold from all invoices. If necessary, round the total number of ounces sold from all invoices to the whole ounce. Partial ounces on cavendish, plug, or twist should be rounded up to the next highest ounce, i.e. .1 oz. - .9 oz. round up to 1 oz. Partial ounces on smoking tobacco, snuff, fine cut chewing, etc. should be rounded to the nearest ounce, i.e. .1 oz. - .4 oz. round down to 0 oz., .5 oz. - .9 oz. round up to 1 oz. Enter totals here.

Line 2. Multiply the totals on line 1 by the total tax rates. Enter amounts here.

Line 3. Add amounts from line 2. Enter total here.

For "- 2" retailers, enter the registration number, name, invoice date and number, and the total number of items or total number of ounces sold, whichever is applicable. **(do not round off on ounces of individual packages)**. Do not include tax free sales listed under "- 1" retailers.

Line 4. Sum the total number of items sold and the total number of ounces sold from all invoices. If necessary, round the total number of ounces sold from all invoices to the whole ounce. Partial ounces on cavendish, plug, or twist should be rounded up to the next highest ounce, i.e. .1 oz. - .9 oz. round up to 1 oz. Partial ounces on smoking tobacco, snuff, fine cut chewing, etc. should be rounded to the nearest ounce, i.e. .1 oz. - .4 oz. round down to 0 oz., .5 oz. - .9 oz. round up to 1 oz. Enter totals here.

Line 5. Multiply the totals from line 4 by the § 42-3251 tax rates. Enter amounts here.

Line 6. Add amounts from line 5. Enter total here.

Line 7. Add lines 3 and 6. Enter total here, and on line 2b, page 1.

Specific Instructions for Schedule(s) B-3 (*Reservations that have enacted thier own tax, that does not exempt tribal members, and is collected by the Arizona Department of Revenue*):

Retailers whose registration numbers end in "- 1" are either owned by an Indian tribe, a tribal enterprise or an enrolled member of the tribe and are to be charged only the § 42-3251 tax rate.

Retailers whose registration numbers end in "- 2" are licensed Indian traders and are to be charged either the total tax rate or the § 42-3251 tax rate.

For "- 1" retailers, and allocated sales taxed at only the § 42-3251 rate to "-2" retailers, enter the registration number, name, invoice date and number, and the total number of items or total number of ounces sold, whichever is applicable. **(do not round off on ounces of individual packages)**.

Line 1. Sum the total number of items sold and the total number of ounces sold from all invoices. If necessary, round the total number of ounces sold from all invoices to the whole ounce. Partial ounces on cavendish, plug, or twist should be rounded up to the next highest ounce, i.e. .1 oz. - .9 oz. round up to 1 oz. Partial ounces on smoking tobacco, snuff, fine cut chewing, etc. should be rounded to the nearest ounce, i.e. .1 oz. - .4 oz. round down to 0 oz., .5 oz. - .9 oz. round up to 1 oz. Enter totals here.

Line 2. Multiply the totals from line 1 by the § 42-3052 tax rates. Enter amounts here.

Line 3. Add amounts from line 2. Enter total here, and on line 2c, page 1.

Line 4. Multiply the totals from line 1 by the § 42-3251 tax rates. Enter amounts here.

Line 5. Add amounts from line 4. Enter total here.

For "- 2" retailers, and unregistered retailers, enter the registration number, name, invoice date and number, and the total number of items or total number of ounces sold, whichever is applicable. **(do not round off on ounces of individual packages)**. Do not include the sales taxed at only the § 42-3251 rate listed under "-1" retailers.

Line 6. Sum the total number of items sold and the total number of ounces sold from all invoices. If necessary, round the total number of ounces sold from all invoices to the whole ounce. Partial ounces on cavendish, plug, or twist should be rounded up to the next highest ounce, i.e. .1 oz. - .9 oz. round up to 1 oz. Partial ounces on smoking tobacco, snuff, fine cut chewing, etc. should be rounded to the nearest ounce, i.e. .1 oz. - .4 oz. round down to 0 oz., .5 oz. - .9 oz. round up to 1 oz. Enter totals here.

Line 7. Multiply the totals from line 6 by the total tax rates. Enter amounts here.

Line 8. Add amounts from line 7. Enter total here.

Line 3. Add lines 5 and 8. Enter total here. Do not include the total on line 2c, page 1.

Specific Instructions for Schedule(s) B-4 (Reservations that have enacted their own tax, that exempts tribal members, and is collected by the Arizona Department of Revenue):

Retailers whose registration numbers end in "- 1" are either owned by an Indian tribe, a tribal enterprise, or an enrolled member of the tribe. These retailers should collect only the § 42-3251 tax rate when selling to a non-enrolled member of the tribe.

Retailers whose registration numbers end in "- 2" are licensed Indian traders. These retailers should collect both the § 42-3052 and the § 42-3251 tax rates when selling to a non-enrolled member of the tribe.

For "- 1" retailers, enter the registration number, name, invoice date and number, and the total number of items or total number of ounces sold, whichever is applicable. **(do not round off on ounces of individual packages).**

Line 1. Sum the total number of items sold and the total number of ounces sold from all invoices. If necessary, round the total number of ounces sold from all invoices to the whole ounce. Partial ounces on cavendish, plug, or twist should be rounded up to the next highest ounce, i.e. .1 oz. - .9 oz. round up to 1 oz. Partial ounces on smoking tobacco, snuff, fine cut chewing, etc. should be rounded to the nearest ounce, i.e. .1 oz. - .4 oz. round down to 0 oz., .5 oz. - .9 oz. round up to 1 oz. Enter totals here.

Line 2. Calculate the number of items and number of ounces from line 1 that were sold tax free. Enter totals here.

Line 3. Multiply the totals on line 2 by the total tax rates. Enter amounts here.

Line 4. Calculate the number of items and number of ounces from line 1 that were sold on which only the § 42-3251 tax was collected. Enter totals here.

Line 5. Multiply the totals on line 4 by the § 42-3052 tax rates. Enter amounts here.

Line 6. Add amounts from lines 3 and 5. Enter total here.

For "- 2" retailers, enter the registration number, name, invoice date and number, and the total number of items or total number of ounces sold, whichever is applicable. **(do not round off on ounces of individual packages).**

Line 7. Sum the total number of items sold and the total number of ounces sold from all invoices. If necessary, round the total number of ounces sold from all invoices to the whole ounce. Partial ounces on cavendish, plug, or twist should be rounded up to the next highest ounce, i.e. .1 oz. - .9 oz. round up to 1 oz. Partial ounces on smoking tobacco, snuff, fine cut chewing, etc. should be rounded to the nearest ounce, i.e. .1 oz. - .4 oz. round down to 0 oz., .5 oz. - .9 oz. round up to 1 oz. Enter totals here.

Line 8. Calculate the number of items and number of ounces from line 7 that were sold tax free. Enter totals here.

Line 9. Multiply the totals on line 8 by the total tax rates. Enter amounts here.

Line 10. Add amounts from line 9. Enter total here.

Line 11. Add lines 6 and 10. Enter total here, and on line 2d, page 1.